

16. (Amended) A pharmaceutical formulation comprising: spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds wherein the polymer coating comprises less than 23% by weight of the formulation, wherein said core has an aspect ratio of less than 3 and further wherein no more than 25 wt.-% of the particles are less than 25 micrometers and no more than 2 wt.-% of the particles are over 250 micrometers.

27. (Amended) A method of preparing a formulation of spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said one or more active compounds wherein the polymer coating comprises less than 23% by weight of the formulation the method comprising:

mixing said core element and said coating in a diluent to form a mixture; and

spray drying said mixture to form a powder wherein said core has an aspect ratio of less than 3 and wherein no more than 25 wt.-% of particles are less than 25 micrometers and no more than 2 wt.-% of particles are over 250 micrometers.

### REMARKS

Claims 16 and 27 have been amended without prejudice. No new matter is included. Amended claims 16 and 27 are supported by at least page 3 of the specification as originally filed.

The present invention is in a pharmaceutical formulation. Prior to the present invention, the preferred method of production of microcapsules was by spray drying from a